



General Assembly

Substitute Bill No. 5137

February Session, 2016



AN ACT EXEMPTING DISPOSABLE OR REUSABLE DIAPERS FROM THE SALES TAX.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-412 of the 2016 supplement to the general
2 statutes, as amended by section 196 of public act 14-217, is amended by
3 adding subdivision (122) as follows (*Effective October 1, 2016, and*
4 *applicable to sales occurring on and after said date*):

5 (NEW) (122) Sales of disposable or reusable diapers commonly used
6 by children.

This act shall take effect as follows and shall amend the following sections:

Section 1	<i>October 1, 2016, and applicable to sales occurring on and after said date</i>	12-412
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Statement of Legislative Commissioners:

In the introductory language, "2016 supplement to the" was inserted for accuracy.

KID Joint Favorable Subst. -LCO